

PLAN LIMITS	2017	2016	2015	2014	2013
Compensation	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000
Social Security Taxable Wage Base	\$127,200	\$118,500	\$118,500	\$117,000	\$113,700
Limits on Benefits and Contributions:					
Defined Contribution Plans	\$54,000	\$53,000	\$53,000	\$52,000	\$51,000
Defined Benefit Plans	\$215,000	\$210,000	\$210,000	\$210,000	\$205,000
401(k), 403(b), and 457 Plan Elective Deferrals	\$18,000	\$18,000	\$18,000	\$17,500	\$17,000
SIMPLE Plan Elective Deferrals	\$12,500	\$12,500	\$12,500	\$12,000	\$12,000
IRA	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
HCE "Highly Compensated Employee" Definition	\$120,000	\$120,000	\$120,000	\$115,000	\$115,000
Catch-Up Contributions:					
401(k), 403(b), and 457 Plans	\$6,000	\$6,000	\$6,000	\$5,500	\$5,500
SIMPLE Plans	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500
IRA	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
"Key Employee" Definition					
Officer	\$175,000	\$170,000	\$170,000	\$170,000	\$165,000
1% Owner	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000